tion 654 of this subtitle. If the then estimated approximate amount of bonds to be issued pursuant to Section 654 of this subtitle to pay the cost of the proposed facilities in said new sanitary district or enlargement of an existing sanitary district, together with the unamortized balance of the bonds issued to pay the cost of all facilities previously installed by the district in the area involved, is estimated to exceed twenty-five per centum (25%) of the assessed property value as fixed for county taxation purposes in said area, or if the project is not feasible from an engineering or financial standpoint or, in the judgment of the commission, is not necessary for the health, safety and welfare of the residents in said area or locality, then the commission may in its discretion by written order deny the petition. If the commission in its discretion shall make the findings set forth in Section 652 (a) of this subtitle and shall deem it desirable to constitute said locality as a sanitary district, to modify the boundaries of said locality as presented in said petition or to add such locality to a contiguous existing sanitary district, it shall pass a written order setting out its determination. Such order denying, modifying or granting the petition shall be published in one or more newspapers in said county or counties. If ten (10) residents and landowners in the area involved in any such order are dissatisfied with the order of the commission, they shall have the right to take and enter within ten (10) days after the first publication of said order, as above provided, an appeal to the governing body or governing bodies of the county or counties in which lies the proposed sanitary district or enlargement thereof who shall review, after due notice of hearing, the commission's decision. If the governing body or governing bodies of said county or counties shall find that the amount of bonds to be issued pursuant to Section 654 of this subtitle to pay the costs of installing such facilities and establishing a new sanitary district, or enlarging an existing sanitary district, together with the unamortized balance of the bonds issued to pay the cost of all facilities previously installed by the commission in the area involved, will not exceed twenty-five per centum (25%) of the assessed property value as fixed for county taxation purposes within said area or locality, and if they find that the proposed project is feasible from an engineering and financial standpoint, and if, in addition thereto, they shall find that it is necessary to the public health, safety and welfare of the residents therein that said sanitary district be established or enlarged, they may in their discretion reverse any decision of the commission denying the petition to create or enlarge a sanitary district. If such governing body or governing bodies do not so find, they may in their discretion reverse any decision of the commission creating or enlarging a sanitary district. If the final decision is in favor of establishing or enlarging a sanitary district or, in the event no appeal is taken from an order of the commission creating or enlarging a sanitary district, if the governing body of the county in which said locality lies consents thereto, the commission shall cause plats of such locality as finally determined by the commission to be made under the supervision of its engineers, showing the boundaries of such locality, one copy of which plat shall be filed in the office of the commission, one in the office of the governing body of the county or counties in which said locality lies and one, indexed ". .....Sanitary District", shall be filed in a plat book in the office where the land records of the county or counties are kept; and upon the filing of said plat and the approval of said locality by the governing body or